



**Ninety-Ninth Legislature - First Session - 2005**  
**Committee Statement**  
**LB 261**

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**Hearing Date:** January 19, 2005

**Committee On:** Revenue

**Introducer(s):** (Stuhr)

**Title:** Eliminate agricultural and horticultural land valuation boards and land manual areas

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**Roll Call Vote – Final Committee Action:**

- X   Advanced to General File
  - Advanced to General File with Amendments
  - Indefinitely Postponed
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**Vote Results:**

7	Yes	Senators Baker, Connealy, Cornett, Janssen, Landis, Preister and Redfield
0	No	
1	Present, not voting	Senator Raikes
0	Absent	

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**Proponents:**

Senator Elaine Stuhr  
Marilyn Hladky, Seward Co. Assessor  
Brandi Ellis, Otoe Co. Assessor  
Nancy Ulmer  
Ken Stuhr  
Helen Macoubrie  
Larry Dix

**Representing:**

Introducer  
Seward County & SE Assessors Association  
Otoe County Commissioners  
County Assessors  
York County Board  
Butler County  
NE Association of County Officials

**Opponents:**

Bill White  
Jay Rempe  
Ken Kunch  
Larry Timm, rep. of Area 5 Land Val. Bd.  
Larry Hudkins

**Representing:**

Himself  
NE Farm Bureau Federation  
Saunders County Board  
Himself  
Lancaster County Commissioners

**Neutral:**

None

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**Representing:**

**Summary of purpose and/or changes:**

LB 261 would repeal outright 1) sections 77-1378 to 77-1384, which create and give duties to Agricultural and Horticultural Land Valuation Boards; 2) section 77-5024 which allows the Tax Equalization and Review Commission to hear appeals of AHLVB decisions; and 3) section 77-5025, which allows the TERC to remove a member of an AHLVB. Agricultural and Horticultural Land Valuation Boards were created by legislation enacted in 1994 and consist of a county board member from each county in a land manual area. They have the authority to examine intercounty equalization in their area and increase or decrease the valuation of agricultural land or a subclass thereof to enhance equalization.

The amended sections in the bill merely strike references to AHLVBs or the statutory sections to be repealed. The bill has no operative date. AHLVBs act during the first two weeks in April, so the bill would be effective for the 2006 property tax year.

**Explanation of amendments, if any:**

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**Senator David Landis, Chairperson**